

**CITY OF LIBERTY LAKE
SPOKANE COUNTY, WASHINGTON
ORDINANCE NO. 17**

AN ORDINANCE OF THE CITY OF LIBERTY LAKE, WASHINGTON, LEVYING A SPECIAL EXCISE TAX OF TWO PERCENT ON THE SALE OR CHARGE MADE FOR THE FURNISHING OF LODGING BY ANY HOTEL, MOTEL, ROOMING HOUSE, TOURIST COURT, OR TRAILER CAMP; ESTABLISHING A SPECIAL FUND FOR THE TAX; AND PROVIDING PENALTIES FOR NONPAYMENT OF THE TAX OR VIOLATION OF THE REQUIREMENTS OF THE TAX.

WHEREAS, RCW 67.28.180 and 67.28.181 provide that qualified cities are authorized to levy and collect a special excise tax on the sale or charge made for the furnishing of lodging that is subject to tax under Chapter 82.08 RCW; and

WHEREAS, RCW 67.28.1815 provides that such tax shall be levied only to pay all or any part of the cost of tourism promotion, acquisition of tourism-related facilities, or operation of a tourism-related facility; and

WHEREAS, the City Council of the City of Liberty Lake desires to establish and levy such tax for the purposes provided by statute;

NOW, THEREFORE, the City Council of the City of Liberty Lake, Washington, do ordain as follows:

Section 1. **Imposition of Tax on the Furnishing of Lodging.**

A. **Imposition.** There is levied a special excise tax of two percent on the sale of or charge made for the furnishing of lodging that is subject to tax under Chapter 82.08 RCW. The tax imposed under Chapter 82.08 RCW applies to the sale of or charge made for the furnishing of lodging by a hotel, rooming house, tourist court, motel, or trailer camp, and the granting of any similar license to use real property, as distinguished from the renting or leasing of real property. It shall be presumed that the occupancy of real property for a continuous period of one month or more constitutes a rental or lease of real property and not a mere license to use and enjoy the same.

B. **Definitions.** The definitions of "selling price," "seller," "buyer," "consumer," and all other definitions as are now contained in RCW 82.08.010, and subsequent amendments thereto, are adopted as the definitions for the tax levied in this chapter.

C. Imposition of Tax in Addition to Other Taxes and Fees. The tax levied in this chapter shall be in addition to any license fee or any other tax imposed or levied under any law or any other ordinance of the City.

Section 2. Creation of Tourism-Promotion Fund. There is created a special fund in the treasury of the City and all taxes collected under this chapter shall be placed in this special fund to be used solely for the purpose of paying all or any part of the cost of tourist promotion, acquisition of tourism-related facilities, or operation of tourism-related facilities or to pay for any other uses as authorized in Chapter 67.28 RCW, as now or hereafter amended.

Section 3. Administration. For the purposes of this the tax as levied in this Chapter:

A. The Department of Revenue is designated as the agent of the City for the purposes of collection and administration of the tax.

B. The administrative provisions contained in RCW 82.08.050 through 82.08.060 and in 82.32 RCW shall apply for administration and collection of the tax by the Department of Revenue.

C. All rules and regulations adopted by the Department of Revenue for the administration of Chapter 82.08 RCW are adopted by reference.

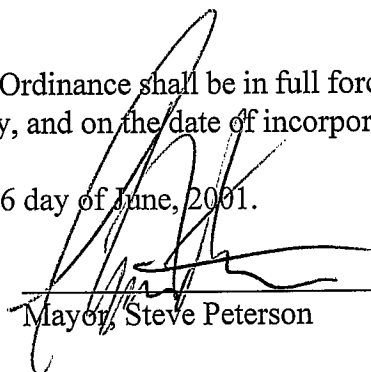
D. The Department of Revenue is authorized to prescribe and utilize such forms and reporting procedures as the Department may deem necessary and appropriate.

Section 4. Penalty. It is unlawful for any person, firm, or corporation to violate or fail to comply with any of the provisions of this chapter and shall constitute a misdemeanor. Every person convicted of a violation of any provisions of this chapter shall be punished by a fine in the sum not to exceed \$500.00. Each day of violation shall be considered a separate offense.

Section 5. Severability. If any section, sentence, clause or phrase of this ordinance shall be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of this ordinance.

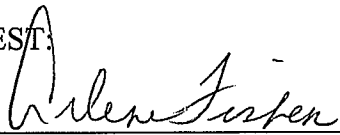
Section 7. Effective Date. This Ordinance shall be in full force and effect five (5) days after publication of the Ordinance Summary, and on the date of incorporation.

PASSED by the City Council this 26 day of June, 2001.



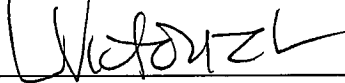
Mayor, Steve Peterson

ATTEST:



Interim City Clerk, Arlene Fisher

APPROVED AS TO FORM:



Interim City Attorney, L. Victoria Meier

Date of Publication: 7/5/01

Effective Date: Date of Incorporation

City of Liberty Lake
P.O. Box 370
Liberty Lake, WA 99019
(509) 755-6702

**NOTICE OF ORDINANCE PASSED
BY LIBERTY LAKE CITY COUNCIL**

The following is the title and summary of Ordinance No. 17 passed by the City of Liberty Lake City Council on the 26 day of June, 2001.

**AN ORDINANCE OF THE CITY OF LIBERTY LAKE, WASHINGTON,
LEVYING A SPECIAL EXCISE TAX OF TWO PERCENT ON THE SALE
OR CHARGE MADE FOR THE FURNISHING OF LODGING BY ANY
HOTEL, MOTEL, ROOMING HOUSE, TOURIST COURT, OR TRAILER
CAMP; ESTABLISHING A SPECIAL FUND FOR THE TAX; AND
PROVIDING PENALTIES FOR NONPAYMENT OF THE TAX OR
VIOLATION OF THE REQUIREMENTS OF THE TAX.**

The introductory paragraphs state this ordinance does not result in an increase of the amount of tax paid by residents and visitors to the City of Liberty Lake.

Section 1 of the Ordinance establishes a two percent excise tax on the furnishing of lodging with proceeds used for tourism purposes in the City of Liberty Lake.

Section 2 provides for definitions.

Section 3 establishes that tax is addition to other taxes and fees.

Section 4 creates tourism promotion fund.

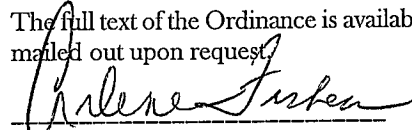
Section 5 provides for administering the collection of the tax.

Section 6 establishes a penalty.

Section 7 establishes a severability clause in the event some portion of the Ordinance is held invalid.

Section 8 states this Ordinance shall be in full force and effect five (5) days after publication of the Ordinance Summary, and on the date of incorporation.

The full text of the Ordinance is available at the Interim City of Liberty Lake City offices as identified above. A copy will be mailed out upon request.



Arlene Fisher
Interim City Clerk

Published: